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Annual Report of the Municipal Officers of the Town of Arrowsic For the Year Ending Febuary 11th, 1950

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ANNUAL REPORT

of the

Town Officers

of the

TOWN OF ARROWSIC



**YEAR ENDING FEBRUARY 11
1950**

MAR 17 1950

TOWN OFFICERS

TOWN CLERK

EMMA A. DRUMMOND

SELECTMEN, ASSESSORS AND OVERSEERS OF POOR

RUSSELL C. STURMER

FRANK W. RITTALL

OTTY STEEN

COLLECTOR

IBRA K. LAWRENCE

TREASURER

NORMAN H. DRUMMOND

SUPERINTENDENT OF SCHOOLS

STANWOOD C. GILMAN

SCHOOL COMMITTEE

NORMAN H. DRUMMOND

EDA M. CROSBY

MARION RITTALL

CONSTABLE

RUSSELL C. STURMER

HEALTH OFFICER

NORMAN H. DRUMMOND

FIRE WARD

OTTY STEEN

FENCE VIEWERS

RUSSELL C. STURMER

OTTY STEEN

OCTAVE DAUPHIN

SURVEYORS

CHARLES L. CROSBY

IBRA K. LAWRENCE

FRANK W. RITTALL

PLUMBING INSPECTOR

CHARLES L. CROSBY

TOWN WARRANT

SAGADAHOC, ss.

To RUSSELL C. STURMER, Constable of the Town of Arrowsic, County of Sagadahoc, State of Maine.

GREETINGS:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of the said Town of Arrowsic, qualified by law to vote in town affairs, to assemble at the Town Hall on Saturday, the fourth day of March, A. D. 1950, at ten o'clock in the forenoon to act on the following articles, to wit:

Article 1. To choose by ballot a Moderator to preside at said meeting.

Art. 2. To choose by ballot a Town Clerk for the ensuing year.

Art. 3. To see if the Town will vote to accept the report of the Town Officers.

Art. 4. To choose by ballot Selectmen, Assessors, Overseers of the Poor and all other necessary officers.

Art. 5. To vote compensation of Collector and Treasurer.

Art. 6. To see what compensation the Town will vote to pay the various other Town Officers for the ensuing year.

Art. 7. To see if the Town will vote to allow the use of the Schoolhouse for religious meetings for the ensuing year.

Art. 8. To fix the date when taxes for the ensuing year shall become due and payable.

Art. 9. To see if the Town will vote to charge interest on taxes, and if so voted, to fix the rate of interest and date when interest shall begin.

Art. 10. To see what sum of money the Town will vote to raise for Contingent Expenses for the ensuing year.

Art. 11. To see what sum of money the Town will vote to raise for Support of School for the ensuing year.

Art. 12. To see what sum of money the Town will vote to raise for the repair of Highways and Bridges for the ensuing year.

Art. 13. To see what sum of money the Town will vote to raise for Cutting Bushes for the ensuing year.

Art. 14. To see what sum of money the Town will vote to raise for repair of schoolhouse for the ensuing year.

Art. 15. To see if the Town will vote to authorize the Treasurer, with the approval of the Selectmen to procure the loan of money as may be necessary for the ensuing year.

Art. 16. To see if the Town will authorize the Selectmen on behalf of the Town to sell and dispose of any real estate acquired by the Town for nonpayment of taxes thereon, on such terms as they deem advisable and to execute quit claim deeds for such property.

Art. 17. To see if the Town will vote to raise the sum of \$10.00 for Public Health Nursing in Arrowsic, said sum to be expended by State Bureau of Health for local service.

Art. 18. To see what sum of money the Town will vote to raise for snow removal for the ensuing year.

Art. 19. To see what sum of money the Town will vote to raise for interest for the ensuing year.

Art. 20. To see what sum of money the Town will vote to raise for State Aid Construction (in addition to the amounts regularly raised for care of Ways, High-

ways and Bridges) under the provisions of Sections 25 and 29, Chapter 20 R. S. 1944 as amended.

Art. 21. To see if the Town will vote to raise and appropriate the sum of \$25.00 to be paid to State of Maine Publicity Bureau to be expended and used for advertising the natural resources, advantages and attractions of the State of Maine in accordance with the provisions of Chapter 5, Section 82 of the Revised Statutes of the State of Maine.

Art. 22. To see what sum of money the Town will vote to raise for interest and retirement of Town Hall loan during the ensuing year.

Art. 23. To see if the Town will vote to raise the sum of \$125.00 for Painting the Town Hall.

Art. 24. To see what sum of money the Town will vote to raise for Support of Poor for the ensuing year.

Art. 25. To see what action the Town will take on the petition of Lawrence Vail and others in regards to accepting the Preble Road, so called, as a Town road.

The Selectmen will be at the Town Hall one-half hour before the time of said meeting for the purpose of correcting the list of voters.

Hereof fail not, and make due returns of this Warrant with your doings, to the Town Clerk at the time and place of holding said meeting.

Given under our hands this eleventh day of February, A. D. 1950.

RUSSELL C. STURMER,
FRANK W. RITTALL,
OTTY STEEN,

Selectmen of Arrowsic.

Attest: A Copy.

ASSESSORS' REPORT

FINANCIAL STATEMENT

Real Estate, Resident	\$41,455 00
Real Estate, Non-Resident	21,070 00
<hr/>	
Total Real Estate	\$62,525 00
Personal Estate, Resident	\$25,775 00
Personal Estate, Non Resident	1,065 00
<hr/>	
Total Personal Estate	\$26,840 00
Grand Total Valuation	\$89,365 00
Value of Land	\$29,105 00
Value of Buildings	33,420 00
<hr/>	
	\$62,525 00

Number of Polls Taxed, 45.

Number of Polls, not Taxed, 3.

APPROPRIATIONS

Contingent	\$ 900 00
Support of Schools	2,550 00
Highways and Bridges	600 00
Cutting Bushes	100 00
Repair of Schoolhouse	50 00
Snow Removal	350 00
Public Health Nursing	10 00
Interest	40 00
State Aid Construction	300 00
Repair of Mill Island Road	200 00
Repair of Spinney Mill Road	200 00
<hr/>	
	\$ 5,300 00
State Tax	616 73
County Tax	241 40
Overlay	53 69
Supplemental Tax	12 40
<hr/>	
	\$ 6,224 22

ASSESSMENTS

Rate of Taxation \$.068

\$89,365.00 @ \$.068	\$ 6,076 82
45 Polls @ \$3.00	135 00
Supplemental Tax	12 40
	\$ 6,224 22

TAXABLE LIVESTOCK AND POULTRY

Kind	Number	Value
Horses	5	\$ 385 00
Cows	19	950 00
Poultry (Over 50 in number)	129	65 00
		\$ 1,400 00

Exempt:

Cattle, 18 months and younger, 6

Poultry (to 50 in number), 253

ALL OTHER KINDS OF PERSONAL PROPERTY

Kind	Number	Value
Portable Mills	2	\$ 700 00
Logs, ft.	26,000	140 00
Lumber, ft.	19,500	245 00
Wood, cords	25	125 00
Boats	9	18,300 00
Musical Instruments	2	125 00
Radios	53	1,285 00
Tractors	11	1,585 00
Machinery and Equipment		2,835 00
Other Property		100 00
		\$25,440 00
Total Personal Property		\$26,840 00

TAX ACQUIRED PROPERTY

Lots in Rowsic Park	\$ 300 00
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TAX LIENS—TOWN OWNED

Ambrose Hannon	\$	4	16
Virginia Savage			68
L. T. Snipe Heirs of		38	06
W. and L. Bixby		2	00
H. W. Snipe Heirs of		14	64
Ambrose Hannon		3	20
Frank Arsenault		20	70
James Greenleaf		2	30
H. W. Snipe Heirs of		16	84
Lena E. Synette		1	38
W. and L. Bixby		2	30
L. T. Snipe Heirs of		29	28
		<hr/>	
		\$	135 54

TOWN OWNED PROPERTY

Town House	\$	350	00
Road Machine House		20	00
Tools and Road Machine		30	00
Snow Fence		35	00
Schoolhouse and Lot		700	00
Sanding Machine		125	00
Fire Pumps		75	00
		<hr/>	
		\$	1,335 00

INSURANCE CARRIED

Schoolhouse	\$	700	00
Town Hall		500	00

RUSSELL C. STURMER,

FRANK W. RITTALL,

OTTY STEEN,

Assessors of Arrowsic.

COLLECTOR'S REPORT

Collected on Bills 1947	\$	5	56	
Collected on Bills 1948		31	68	
Collected on Bills 1949		5,892	90	
				<hr style="width: 10%; margin-left: auto; margin-right: 0;"/>
	\$	5,930	14	
Overpaid on 1949 Taxes			3	00
				<hr style="width: 10%; margin-left: auto; margin-right: 0;"/>
	\$	5,927	14	
Excise Tax 1949	\$	316	53	
Excise Tax 1950		165	41	
				<hr style="width: 10%; margin-left: auto; margin-right: 0;"/>
	\$	481	94	
Due on Bills 1946	\$	5	60	
Due on Bills 1947		6	68	
Due on Bills 1948		28	56	
Due on Bills 1949		331	32	
				<hr style="width: 10%; margin-left: auto; margin-right: 0;"/>
	\$	372	16	

UNPAID TAXES

1946

Bennett, Arthur J.	\$	3	00	
McDonald, William R.		2	60	
				<hr style="width: 10%; margin-left: auto; margin-right: 0;"/>
	\$	5	60	

1947

McDonald, William R.	\$	2	99	
Arsenault, Frank J.		3	69	
				<hr style="width: 10%; margin-left: auto; margin-right: 0;"/>
	\$	6	68	

1948

Bourassa, Frederick	\$	3	99	
Dotton, William		3	00	
Durrell, John		3	00	
McDonald, William R.		7	29	
Snipe, E. O.		3	99	
Savage, Virginia			99	

Taylor, C. B.	3 00	
Bixby, W. B. & L. H.	3 30	
	<hr/>	\$ 28 56

1949

Coombs, E. H. & E. H.	\$ 99 62	
Day, Kenneth H.	45 84	
Durrell, John	23 40	
Greenleaf, Gertrude	1 02	
Lawrence, Joseph	65 22	
Light, Alva	5 44	
McDonald, William	7 42	
Potter, William S.	1 70	
Snipe, E. O.	4 02	
Atkinson, Gerald and Noyes A., Heirs of	10 20	
Catlin, Louis	17 00	
Loveitt, Herbert	11 90	
McGuiggan, F. G.	10 20	
Swett, W. H., Heirs of	5 10	
Senecal, Henry	11 90	
Shepherd, Foster B. and Holman, Willard R.	5 10	
Small, Ralph	10 20	
Stanley, John	2 04	
	<hr/>	\$ 331 32

SUPPLEMENTAL TAX

Pertel, Leo	\$ 3 00	
Carlton, Howard	3 40	
Dauphin, Charles	3 00	
Steen, Richard	3 00	
	<hr/>	\$ 12 40

TAX ABATEMENTS

Dotton, William, 1945	\$ 4 32	
Brucknor, Joseph, 1946	3 00	
Snipe, E. O., 1946	3 60	
Snipe, L. T., Heirs of, 1947	33 67	

Dotton, William, 1947	3 00
Richardson, G., 1947	3 00
Snipe, E. O., 1947	3 69
Seigars, John, 1947	18 40
Sprague, Chester, 1947	3 00
Hannon, Ambrose, 1947	3 68

Total Abatements	\$ 79 36
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IBRA K. LAWRENCE,

Collector.

TREASURER'S REPORT

TOWN OF ARROWSIC IN ACCOUNT WITH

NORMAN H. DRUMMOND, Treasurer

Cash in Treasury, Feb. 14, 1949.....	\$ 1,179 30
Received of Ibra K. Lawrence, Coll., 1947 Tax	5 56
Received of:	
Ibra K. Lawrence, Coll., 1948 tax	31 68
Ibra K. Lawrence, Coll., 1949 tax (overcol- lected \$3.00)	5,892 90
Ibra K. Lawrence, Coll., Excise tax	481 94
State Treasurer, Acct. John Durrell	123 94
State Treasurer, Refund on Snow Removal ..	458 93
State Treasurer, Refund on Toll House Fire	66 87
State Treasurer, Equalization Fund	118 00
State Dog License Refund	4 34
State Treasurer, State School Fund	1,646 17
State Treasurer, R. R. and Tel. Tax	43
State Treasurer, Town Road Improvement Fund	344 01
John Durrell, 1948 Tax Lien and Fees	23 35
Walter Delano, 1948 Tax Lien and Fees	22 70
Walter Delano, 1948 Tax Lien and Fees	21 05
Elton Phinney, 1948 Tax Lien and Fees	12 80
Elton Phinney, 1948 Tax Lien and Fees	7 98
Robert Greeleaf, Sr., 1947 Tax Lien and Fees	10 00
(Paid by Amos Greenleaf)	
Harold J. Rubin, 1947 Tax Lien and Fees (Wil- liam Dotton Property)	61 95
Harold J. Rubin, 1948 Tax Lien and Fees (Wil- liam Dotton Property)	83 96
J. L. Hammett Co., Check returned	5 97
Charles Murray, Advertising Fees	3 00
Emma A. Drummond, Clerk, Dog Licenses ..	23 40
First National Bank, Loan	2,000 00
First National Bank, Town Hall Loans	1,800 00

J. G. Morse and Sons, Overpayment Town Town Hall Bill	2 00
Don Leavitt, Inc., Overpayment Town Road Improvement Fund	10
N. E. M. C. Co., Discount on Culvert	79
Ibra K. Lawrence, Coll., Abatement 1945 Tax of William Dotton	4 32
Ibra K. Lawrence, Coll., Abatement 1946 Poll Tax of Joseph Bruckner	3 00
Ibra K. Lawrence, Coll., Abatement 1946 Tax of E. O. Snipe	3 60
Ibra K. Lawrence, Coll., Abatement 1947 Tax, L. T. Snipe, Heirs of	33 67
Ibra K. Lawrence, Coll., Abatement 1947 Poll Tax of William Dotton	3 00
Ibra K. Lawrence, Coll., Abatement 1947 Poll Tax of G. Richardson	3 00
Ibra K. Lawrence, Coll., Abatement 1947 Tax of E. O. Snipe	3 69
Ibra K. Lawrence, Coll., Abatement 1947 Tax of John Seigars	18 40
Ibra K. Lawrence, Coll., Abatement 1947 Poll Tax of Chester Sprague	3 00
Ibra K. Lawrence, Coll., Abatement 1947 Tax of Ambrose Harmon	3 68
	<hr/>
	\$14,512 48

DISBURSEMENTS

Paid 18 Selectmen's Warrants	\$13,214 84
Feb. 11, 1950, Bank Balance	\$ 2,991 81
Checks Out	1,694 17
	<hr/>
Cash in Treasury, Feb. 11, 1950 ...	\$ 1,297 64
	<hr/>
	\$14,512 48

NORMAN H. DRUMMOND,

Treasurer of Arrowsic.

SELECTMEN'S REPORT

CONTINGENT ACCOUNT

New England Supply Co., Printing		
Town Reports	\$	95 55
Skillings & Co.		
Treasurer's Bond	\$	7 50
Collector's Bond		5 00
Constable's Bond		10 00
Fire Bond		10 00
		<hr/>
		32 50
H. T. Stevens, Discount Tax Liens		3 06
Maine Municipal Association, Dues		20 00
State Treasurer, Audit		65 18
John G. Morse, Jr., Secretary School Union ..		6 43
N. H. Drummond, Treasurer's Salary, and Postage		75 00
N. H. Drummond, Chairman School Committee		10 00
Emma Drummond, Town Clerk, and Postage		55 00
R. C. Sturmer, Selectman \$100, Postage \$5 ..		105 00
R. C. Sturmer, Constable		15 00
F. W. Rittall, Selectman's Salary		50 00
Otty Steen, Selectman's Salary		50 00
F. E. Sturmer, Town Writing		10 00
Ibra Lawrence, Collector's Commission and Postage		202 36
Ibra Lawrence, Fees on Tax Liens		14 00
Ibra Lawrence, Overpayment 1949 Tax		3 00
Ibra Lawrence, Abatements, 1945		4 32
Ibra Lawrence, Abatement, 1946		6 60
Ibra Lawrence, Abatement, 1947		68 44
Marks Printing House, Supplies		13 10
Hutchins Bros., Supplies		4 86
U. S. Auto and Truck Guide Co., Supplies		5 00
Loring, Short & Harmon, Supplies		1 00
S. C. Gilman, Salary		125 52

Alfred Lilly, Fuel, Town House	16 00
First National Bank, Check Book	3 00
Henry Reynolds, Snow Fence	7 50
N. H. Drummond, Snow Fence	12 00
Reginald Cote, Snow Fence	12 00
C. W. Rogers, Inc., Snow Fence	1 38

\$ 1,092 80

Appropriation	\$ 900 00
Overlay	53 69
Supplemental Tax	12 40
Charles Murry, Advt. Fee	3 00
State Treasurer, Dog Tax Refund	4 34
State Treasurer, R. R. and Tel. Tax	43
Overexpended	118 94

\$ 1,092 80

CUTTING BUSHES

Appropriation	\$ 100 00
Paid George Stafford	21 75
Paid Frank Rittall	63 75
Unexpended	14 50

\$ 100 00

HIGHWAYS AND BRIDGES

Norman Drummond, Truck	\$ 104 00
Henry Reynolds, Labor	23 26
Russell Sturmer, Labor	8 25
Clayton Stinson, Truck	15 00
Clinton Bailey, Truck	16 50
Harding Benner, Truck	15 30
Douglas Benner, Truck	9 00
Frank Rittall, Labor	4 50
J. B. Woodward, Labor	4 40
Donald Leavitt, Shovel	76 75
Sayde Campbell, Gravel	66 30
Walter Powers, Truck	95 00

Alfred Rowe, Truck	35 63	
Reginald Cote, Labor	7 51	
	<hr/>	\$ 481 40

TOWN ROAD IMPROVEMENT FUND

Appropriation	\$ 600 00	
Unexpended	118 60	
N. E. Metal Culvert Co., Culvert .	39 80	
Clinton Bailey, Truck	31 50	
Clayton Stinson, Truck	36 00	
Harding Benner, Truck	28 05	
Douglas Benner, Truck	31 50	
Frank Rittall, Labor	14 25	
J. B. Woodward	14 30	
Donald Leavitt, Shovel and Truck	149 50	
	<hr/>	\$ 344 90
From State Treasurer	\$ 344 01	
Refund, Discount on Culvert	79	
Overpayment on Check	10	
	<hr/>	\$ 344 90

EXPENDED FOR REPAIR OF SPINNEY MILL AND MILL ISLAND ROADS

Mill Island Road:

N. H. Drummond	\$ 8 00	
Henry Reynolds	3 01	
Clayton Stinson	21 00	
Clinton Bailey	21 00	
Harding Benner	17 85	
Douglas Benner	21 00	
Frank Rittall	5 25	
J. B. Woodward	7 70	
Donald Leavitt	90 50	
Sayde Campbell	22 80	
	<hr/>	218 11

Spinney Mill Road:

N. H. Drummond	\$ 4 00
Henry Reynolds	1 50

Clayton Stinson	24 00	
Clinton Bailey	24 00	
Harding Benner	20 40	
Douglas Benner	15 00	
Frank Rittall	6 00	
J. B. Woodward	8 80	
Donald Leavitt	86 25	
Sayde Campbell	24 60	
	<hr/>	214 55
Total Expended		432 66
Appropriation		400 00
		<hr/>
Overexpended	\$	32 66

SNOW REMOVAL AND SANDING

Snow Removal

Walter Powers	\$	315 00	
Norman Drummond		53 65	
Frank Arsenault		4 50	
Henry Reynolds		5 63	
Russell Sturmer		7 13	
Reginald Cote		9 38	
Carroll Powers		20 25	
Lester Powers		4 13	
John Williams		26 63	
	<hr/>	\$	446 30

Sanding

Norman Drummond	\$	131 85	
Reginald Cote		49 13	
Frank Arsenault		2 25	
Russell Sturmer		1 50	
	<hr/>	\$	184 73

Material

State Treasurer, Salt	\$	31 05	
Lila M. Spinney, Sand		7 20	

State Highway Commission, Salt .	26 20	
	<hr/>	\$ 64 45
Total Expended		\$ 695 48
Appropriation	\$ 350 00	
From State Treasurer	458 93	
Excise Tax	481 94	
	<hr/>	\$ 1,289 87
Unexpended		\$ 594 39

SCHOOL ACCOUNT

Teaching	\$ 1,246 75	
Conveyance	923 00	
Janitor	52 00	
Supplies	249 55	
Janitor's Supplies	27 28	
C. M. Power Co., lights	64 88	
Books	171 67	
Fuel	48 00	
City of Bath, tuition	1,526 25	
Bus Insurance	8 35	
Bath Times Co., bids	4 75	
Water Test	3 00	
Collector of Internal Revenue	99 10	
Maine Teachers Retirement Acct.	70 82	
Stanwood Gilman, Postage	90	
Unexpended	47 21	
	<hr/>	\$ 4,543 51
Appropriation	\$ 2,550 00	
From State	1,764 17	
J. L. Hammett Co., bill previously paid	5 97	
From 1948	223 37	
	<hr/>	\$ 4,543 51

SCHOOL REPAIRS

Wiscasset Lumber Co.	\$ 8 80
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Frank Rittall	2 25	
H. M. & J. C. Steen	35 00	
Unexpended	3 95	
	<hr/>	\$ 50 00
Appropriation		\$ 50 00

PUBLIC HEALTH NURSING

Appropriation	\$ 10 00
Paid State Treasurer	\$ 10 00

POOR ACCOUNT

Re: John Durrell		
Paid J. V. Hunnewell, Supplies	\$ 137 65	
W. M. Lenfest, Fuel	7 00	
Re: W. R. McDonald		
Paid J. V. Hunnewell, supplies ...	\$ 405 58	
Excel Oil Co., Fuel	36 70	
Re: Orissa Carr		
Paid J. V. Hunnewell, Supplies ...	\$ 16 04	
C. D. Batchelder, Fuel	5 00	
	<hr/>	\$ 607 97
Received from State Treasurer, acct. John Durrell	\$ 123 94	
Paid from Surplus Funds in Treas- ury		484 03

TOWN HALL MOVING & REPAIR

J. M. Jutrus, Moving Town Hall ..	\$ 500 00
George Stafford, Labor	290 62
Frank Rittall, Labor	256 37
Clarence Carlton, Labor	57 15
C. P. Marble, Material	41 50
John G. Morse & Son, Lumber and Material	459 84
Nathan Petlock Inc., Material	15 75
Crooker & Simpson, Sand	27 00
Mark Hennessy, Bids	2 40
Frank Toothaker, Blasting	15 30

Arthur W. Allan, Wiring Town Hall, Paid on Acct.	75 00	
First National Bank, Interest	36 00	
	<u> </u>	\$ 1,776 93
Loans from First National Bank ..	\$ 1,200 00	
	600 00	
	<u> </u>	\$ 1,800 00
Unexpended		\$ 23 07
Account unfinished at settlement, Feb. 11, 1950.		

STATE TAX

Amount Assessed by Town	\$ 616 73
Amount Paid State Treasurer	\$ 616 73

COUNTY TAX

Amount Assessed by Town	\$ 241 40
Amount Paid Country Treasurer ..	\$ 241 40

FIRE ACCOUNT

Tarr Fire, Paid City of Bath	\$ 38 00	
Toll House Fire, Paid City of Bath	52 00	
James R. Hay	30 00	
Parker Chaney	18 00	
Frank W. Rittall	3 00	
Alva Light	18 75	
Charles Crosby	6 00	
William McDonald	6 00	
Baker Fire, Paid City of Bath	40 00	
	<u> </u>	\$ 211 75

Received from State Treasurer,		
Refund on Toll House Fire	\$ 66 87	
Amount Paid by Town	144 88	
	<u> </u>	\$ 211 75

OVERLAY

Amount Assessed by Town	\$ 53 69
Expended for Contingent	\$ 53 69
Supplemental Tax	\$ 12 40
Expended for Contingent	\$ 12 40

LOANS

From First National Bank	\$ 2,000 00
Paid First National Bank	\$ 2,000 00

INTEREST

Appropriation	\$ 40 00
Overexpended	11 57

Paid First National Bank	\$ 51 57
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DOG LICENSES

Received from Emma Drummond, Town Clerk	\$ 23 40
Paid State Treasurer	\$ 23 40

TAX LIENS TOWN OWNED

1945 Tax, Ambrose Hannon	\$ 4 16	
1945 Tax Virginia Savage	68	
1945 Tax L. T. Snipe, Heirs of	38 06	
	<hr/>	\$ 42 90
1946 Tax W. & L. Bixby	\$ 2 00	
1946 Tax H. W. Snipe, Heirs of	14 64	
1946 Tax L. T. Snipe, Heirs of	29 28	
1946 Tax Ambrose Hannon	3 20	
	<hr/>	\$ 49 12
1947 Tax Frank Arsenault	\$ 20 70	
1947 Tax James Greenlief	2 30	
1947 Tax H. W. Snipe, Heirs of	16 84	
1947 Tax Lena E. Synette	1 38	
1947 Tax W. & L. Bixby	2 30	
	<hr/>	\$ 43 52

TAX LIENS IN HANDS OF TREASURER

Unredeemed February 11, 1950

Frank Arsenault	\$ 29 70
Virginia Savage	21 45
R. H. Brown and Carl Herron	6 60
James Greenlief	3 30
Robert Greenlief, Sr.	8 25
F. B. Shepard and W. R. Holman ...	4 95

John Stanley, Jr.	1 98	
	<hr/>	\$ 76 23

TAX LIENS REDEEMED

Robert Greenlief, Sr., 1947	\$ 5 75	
Charges	4 25	
W. E. and M. R. Dotton, 1947, 2 Liens	50 60	
W. E. and M. R. Dotton, 1948, 2 Liens	72 60	
Charges	22 71	
John Durrell, 1948	19 80	
Charges	3 55	
Walter Delano, 1948, 2 Liens	34 65	
Charges	9 10	
Elton H. Phinney, 1948, 2 Liens	11 68	
Charges	9 10	
	<hr/>	\$ 243 79

ABATEMENTS BY ASSESSORS

William Dotton, 1945	\$ 4 32	
Joseph Bruckner, 1946	3 00	
E. O. Snipe, 1946	3 60	
L. T. Snipe, Heirs of, 1947	33 67	
William Dotton, 1947	3 00	
George Richardson, 1947	3 00	
E. O. Snipe, 1947	3 69	
John Seigars, 1947	3 00	
Ambrose Hannon, 1947	3 68	
	<hr/>	\$ 79 36

RESOURCES

Uncollected Taxes	\$ 372 16	
Cash in Treasury	1,297 64	
Real Estate	435 54	
	<hr/>	\$ 2,105 34

These accounts are respectfully submitted.

RUSSELL C. STURMER,
FRANK W. RITTALL,
OTTY STEEN,

Selectmen of Arrowsic.

State of Maine

STATE DEPARTMENT OF AUDIT

Augusta

November 29, 1949

Board of Selectmen
Arrowsic,
Maine

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944 and at your request, the records of the Town of Arrowsic have been audited by the State Department of Audit for the period February 15, 1948 to February 14, 1949 inclusive.

The examination was made by Auditor C. N. Dyke in accordance with generally accepted auditing standards applicable in the circumstances, and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the Town appear to have been appropriately handled with such exceptions as may be noted in the accompanying Comments.

Exhibits and Schedules incorporated in this report present the result of the financial operations of the Town for the period designated.

Recommendations are also offered which are believed to be worthy of your consideration.

All of which is respectfully submitted,

Very truly yours,

FRED M. BERRY,

State Auditor.

FMB:lf

COMMENTS

TOWN OF ARROWSIC

FEBRUARY 15, 1948 TO FEBRUARY 14, 1949

An audit has been completed of the financial accounts and transactions of the Town of Arrowsic for the municipal year ended February 14, 1949. While a detailed audit of all transactions during the year was not made, the records maintained by the Selectmen, Assessors, Tax Collector, Treasurer and Town Clerk were reviewed by methods and to the extent deemed appropriate.

ASSETS

The cash balance at February 14, 1949 amounted to \$1,179.30 and was reconciled with the records of the Treasurer and the statement of the First National Bank of Bath, Maine.

As of the closing date, the records indicated that \$50.00 was due from the State of Maine. This amount represents reimbursable expenditures on account of a state charity case.

The total taxes receivable at February 14, 1949 amounted to \$372.50. Of this amount \$275.30 represents the 1948 unpaid accounts and the remainder represents unpaid accounts for the years 1945 to 1947 inclusive. No independent verification was made of the outstanding taxes.

Unredeemed tax liens on file with the Treasurer substantiating the unpaid balance of \$148.99 were examined. The detail of the tax lien account is shown on Schedule A-7.

RESERVE

Net unexpended balances in the appropriation accounts, carried forward to the ensuing year, amounted to \$344.70. This represents an increase of \$201.74 over balances brought forward from the preceding year.

SURPLUS

The unappropriated surplus represents the excess of assets over reserves. An analysis of the change in this account is shown on Exhibit C.

REVENUE AND EXPENDITURES

Presented on Exhibit B are the sources of current year's revenue and the departmental expenditures. This analysis indicates an excess of revenue available for expenditures over disbursements in the amount of \$711.42. This gain from operations has been credited to the surplus account.

GENERAL

The 1948 excise tax receipts, Nos. 23 to 67, and those for 1949, Nos. 1 to 22, were verified by examination of the copies of the receipts retained by the Collector.

The following corporate surety bonds were found on file:

Treasurer \$1,500 00

American Surety Company, Bond No. 04-480-607

Collector \$1,000 00

American Surety Company, Bond No. 04-480-606

The overlay of \$40.07 was within the legal limit of 5% of the town appropriations plus state and county taxes.

RECOMMENDATIONS

It is recommended that the municipal officers give consideration to the following suggestions:

- (1) That, all paid invoices and payrolls be filed with the Selectmen and in such a manner that they may be readily identified with the warrants.
- (2) That, the requirements of Chapter 361 of the Public Laws of 1947, regarding the publishing of the audit report, be followed.

**TOWN OF ARROWSIC
COMPARATIVE BALANCE SHEET**

Feb. 14, 1949 Feb. 14, 1948

ASSETS

Cash	\$ 1,179 30	\$ 1,455 29
Accounts Receivable (Schedule A1) .	50 00	
Taxes Receivable (Schedule A-2) ...	372 50	328 27
Tax Liens (Schedule A-3)	148 99	56 12
Tax Acquired Property (Schedule A-4)	352 07	352 07
<hr/>		
TOTAL ASSETS	\$ 2,102 86	\$ 2,191 75

LIABILITIES

Accounts Payable	\$ 2 00
Notes Payable	1,000 00
<hr/>	
Total Liabilities	\$ 1,002 00

RESERVE

Reserve for Authorized Expenditures (Exhibit D)	\$ 344 70	\$ 142 96
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SURPLUS

Unappropriated (Exhibit C)	1,758 16	1,046 79
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TOTAL LIABILITIES, RESERVE

AND SURPLUS \$ 2,102 86 \$ 2,191 75

SCHOOL REPORT

To the Citizens of Arrowsic, Greetings.

I have the honor of submitting to you my tenth Annual Report.

ASSETS

School Balance Forward March 1, 1949	\$ 223 37
Appropriation at 30 Mills	2,550 00
State Subsidy Received:	
Tuition	\$ 770 20
Teacher Position	850 00
Enrolled	132 00
Equalization	118 00
	<hr/> 1,870 -20
Total Assets	\$ 4,643 57
From J. L. Hammett Co.	5 97
	<hr/> \$ 4,649 54

ESTIMATED BUDGET

Teacher	\$ 1,500 00
Janitor and Cleaning	55 00
Fuel	75 00
Janitor Supplies	30 00
Water Test and Lights	75 00
High School Tuition	2,454 00
Text Books	100 00
Supplies	75 00
	<hr/>
Total Estimate	\$ 5,289 00

ESTIMATED ASSETS

School Balance Forward	\$ 152 24
State Subsidy for December 1950:	
Teacher Position	\$ 850 00
Tuition	1,000 00
Enrolled	129 00

Equalization	199 00
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Total State Subsidy due December 1950	2,178 00
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Total Assets	\$ 2,325 27
Necessary to Appropriate	\$ 2,963 73
Recommended to Appropriate, 30 Mills	\$ 2,550 00

Enrolled at Morse High School: Freshmen 6, Sophomores 3, Junior 1, Seniors 3 — Phyllis Cousins enrolled at Portland High School. Eight pupils graduating from Elementary School in June, 1950.

Thirteen students at M. H. S. Tuition due \$95.34 each is \$1,239.42; one at Portland at \$125.00 Estimate 16 students for Fall Term at \$68.10 each is \$1,089.60. Total tuition estimate \$2,454.02.

EXPENDITURES

Teachers

Mrs. Beryl Dorr	\$ 583 37
Mrs. Celeste Wallace	833 30
	<hr/> \$ 1,416 67

JANITORS

Emery Greeleaf	\$ 9 00
Vernon Carlton	7 50
Frances Arsenault	13 50
Philip Lawrence	7 00
Frank Arsenault	3 00
Bert Arsenault	12 00
	<hr/> \$ 52 00

Conveyance

Spring Term, Rate \$33.00 Weekly, J. G. Hamilton	\$ 448 00
Fall and Winter Terms, \$25.00 Weekly, Frank Rittall	475 00
Bath Times Company, Bids	4 75
Skellings Insurance Co.	8 35
	<hr/> \$ 936 10

Water and Lights

Central Maine Power Co.	\$	64	88
Water Test		3	00
S. C. Gilman, Express		90	
		<hr/>	
	\$	68	78

High School Tuition (City of Bath)

Winter Term, 1949, 8 Students at \$60.75	\$	441	45
Spring Term, 1949, 7 Student at \$28.50		199	50
Fall Term, 13 Students at \$68.10		885	30

Total Tuition Paid \$ 1,526 25

Tuition Pupils

Freshmen: Clifton Cousins, Edward Dauphin, Lorraine Durrell, June Lawrence, Fred Lawson, Earl Rice, Phyllis Cousins.

Sophomores: Eleanor Lawson, Milford Rice, Everett Wirta.

Junior: Lloyd Durrell.

Seniors: Richard Dannals, Beverley Smith, Douglas Wirta.

Fuel

Alfred Lilly'	\$	48	00
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Janitor Supplies

Trott Brothers	\$	1	40
C. W. Rogers		2	30
Troop's Hardware		2	73
Gledhill Bros.		8	93
Edward E. Babb		4	68
N. Gratz Jackson		7	24
		<hr/>	
	\$	27	28
Expended for Books	\$	171	67

Supplies

Wiscasset Job Print	\$	6	14
N. Gratz Jackson		89	
Howard and Brown		3	55
J. L. Hammett		8	10

World Book Company	7 18	
Gledhill Bros.	35 46	
American Ed. Press	16 70	
Troop's Hardware	55	
Elizabeth Harris	3 50	
C. W. Rogers	8 85	
Hamilton Pub. Co.	2 60	
H. M. Steen	150 00	
M. C. R. R., Freight on Seats	6 03	
		<hr/> \$ 249 55

ITEMS NOT IN SCHOOL ACCOUNT

Repairs

Appropriation \$ 50 00

Expended:

H. M. Steen 35 00

Frank Rittall 2 25

Wiscasset Lumber Co. 8 80

Total Expended 46 05

Balance to Town Treasurer \$ 2 95

Superintendent of Schools

Stanwood C. Gilman \$ 125 52

School Committee

Appropriation \$ 10 00

Expended \$ 10 00

Medical Inspection

Appropriation \$ 10 00

Paid State Treasurer \$ 10 00

Secretary School Union 48

John G. Morse, Jr. \$ 6 43

SCHOOL STATISTICS

School Census April 1, 1949: Enrolled in Elementary School 27, High School 7; total 43.

Enrolled in Grade I 6, II 3, III 4, IV 3, V 1, VI 4, VII 5, VIII 8, Ungraded 1; total 35, as of December, 1949.

Winter Term opened December 28, 1948, closed April 15, 1949, 15 weeks; enrolled 37; average attendance 28.

Spring Term, 1949, opened April 25, closed June 10, 1949, 7 weeks; enrolled 36; average attendance 31.

Fall Term, 1949, opened September 12, closed December 23, 15 weeks; enrolled 35; average attendance 31.

SUPERINTENDENT'S REPORT

The school is being maintained for thirty-seven weeks this year. It has been possible to get experienced and capable teachers, who have done creditable work in this large school of all grades. The program of instruction has been satisfactorily and efficiently carried out attempting to meet the needs of each child as his growth and development requires.

Conveyance has been provided for the children. This protects the children from inclement weather and danger, it makes for better school attendance.

The School Committee installed a new circulating furnace which will adequately heat the room. The playground equipment has been renewed through the cooperation of interested parents and citizens. Due to the generosity of parents and citizens, we have completed installing single seats.

This coming year it will require just about all the money appropriated for common schools to pay the high school tuition bills. The State Subsidy actually being depended upon to run the Elementary School which now has some thirty-seven pupils.

There will be one more equalization computation, namely the amount to be paid in December, 1951, under the basis of the present state statute, that we can be positive of at this time. The strong possibility exists that the present equalization law be amended; in fact, the entire group of State Subsidy Laws may be changed by the 95th Legislature. We therefore cannot plan too far ahead what we can receive from the state.

The town in devoting thirty mills to education is showing that it is a handicapped town, because of the expanding costs of education without sufficient wealth to more adequately care for the increased educational needs.

I wish to thank the School Committee, Teacher and Citizens
for their cooperation in the school program the past year.

Respectfully submitted,
STANWOOD C. GILMAN,
Superintendent of Schools.

REPORT OF TOWN CLERK

VITAL STATISTICS

1949

Marriages Recorded	4
Births Recorded	2

Deaths

1949		Yrs.	Mos.	Days
June 17	John Herbert Snipe	81		
Aug. 7	Roy Garfield Phinney	65	5	14
Dec. 16	William H. Lemar	61	9	0

EMMA A. DRUMMOND,
Town Clerk of Arrowsic.